NEW JERSEY STATE BOARD OF ACCOUNTANCY

April 9, 2007

STUART RABNER
ATTORNEY GENERAL OF NEW JERSEY
Division of Law - 5th Floor
124 Halsey Street
P.O. Box 45029
Newark, New Jersey 07101

By: Marianne W. Greenwald Deputy Attorney General Tel. No. (973)648-4876

STATE OF NEW JERSEY
DEPARTMENT OF LAW & PUBLIC SAFETY
DIVISION OF CONSUMER AFFAIRS
STATE BOARD OF ACCOUNTANCY

IN THE MATTER OF THE LICENSE OF:

Administrative Action

GEORGE E. MERVINE (Unlicensed)

PRACTICE ACCOUNTANCY

CONSENT ORDER

TO PRACTICE ACCOUNTANCY
IN THE STATE OF NEW JERSEY

This matter was opened to the New Jersey State Board of Accountancy ("Board") upon the receipt of a consumer complaint. Respondent prepared a New Jersey Medicaid Cost Study for the year 2004 and a Medicare Cost Report for the year 2004 for Chestnut Hill Convalescent Center. He billed the client using invoices with the title imprinted "Certified Public Accountant" when in fact his license to practice accountancy had expired in 2002.

Respondent, admitting to the aforementioned conduct, and the parties having agreed and consented to the resolution of this matter without the necessity of the Board of Accountancy seeking injunctive relief, fines and costs in the Superior Court of New Jersey, and respondent understanding the terms and impact of the within Order,

ACCORDINGLY, IT IS ON THIS 9th DAY OF APRIL , 2007, ORDERED AND AGREED:

- 1. Respondent shall cease and desist holding himself out to the public as a certified public accountant, a public accountant, an accountant, or an auditor licensed in the State of New Jersey. He shall not use any stationery, rubber stamps, business cards, taped messages, or other representations indicating he is an accountant licensed in the State of New Jersey, nor shall he advertise as a firm of accountants or list himself or his firm as certified public accountants, public accountants or tax management or consulting accountants. He shall take affirmative steps to remove such designations from all directories and provide the Board with written proof of that action.
- 2. Respondent shall pay a \$2,500 civil penalty and costs of \$853.46 to the New Jersey State Board of Accountancy contemporaneously with the entry of this Order, by certified check or money order payable to the Treasurer, State of New Jersey.

STATE BOARD OF A COUNTANCY

President

I have read the within Order, understand its terms and agree to be bound by them. I consent to entry of the Order by the Board of Accountancy.

George E. Mervi

Respondent